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SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 200, 229, 230, 232, 239, 240, 243, and 249

Release Nos. 33-9568; 34-71830; File No. S7-08-10

RIN 3235-AK37

Extension of Comment Period for Asset-Backed Securities Release

AGENCY: Securities and Exchange Commission

ACTION: Extension of comment period.

SUMMARY: On February 25, 2014, the Securities and Exchange Commission re-opened the comment period on two releases related to asset-backed securities. The Commission re-opened the comment period to permit interested persons to comment on an approach for the dissemination of potentially sensitive asset-level data. The comment period is scheduled to end on March 28, 2014. In light of public interest in providing comment on the approach, the Commission is extending the comment period until April 28, 2014 to permit interested persons additional time to analyze and comment on the approach.

DATES: Comments should be received on or before April 28, 2014.

ADDRESSES: Comments may be submitted by any of the following methods:

Electronic Comments:

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/proposed.shtml>); or
- Send an e-mail to rule-comments@sec.gov. Please include File Number S7-08-10 on the subject line; or

- Use the Federal eRulemaking Portal (<http://www.regulations.gov>). Follow the instructions for submitting comments.

Paper Comments:

- Send paper comments to Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090.

All submissions should refer to File Number S7-08-10. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/proposed.shtml>). Comments are also available for Web site viewing and printing in the Commission's Public Reference Room, 100 F Street, NE, Washington, DC 20549 on official business days between the hours of 10:00 a.m. and 3:00 p.m. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

FOR FURTHER INFORMATION CONTACT: Rolaine S. Bancroft, Senior Special Counsel, or Robert Errett, Special Counsel, at (202) 551-3850 in the Office of Structured Finance, Division of Corporation Finance, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-3628.

SUPPLEMENTARY INFORMATION:

On February 25, 2014, we re-opened the comment period on two releases, Asset-Backed Securities¹ and Re-Proposal of Shelf Eligibility Conditions for Asset-Backed Securities,² to

¹ Release No. 33-9117 (Apr. 7, 2010), 75 FR 23328.

permit interested persons to comment on an approach for the dissemination of asset-level data,³ which is described in a staff memorandum, dated February 25, 2014, that has been previously included in the public comment file.⁴

The comment period is scheduled to end on March 28, 2014. We have received requests for an extension of time for public comment.⁵ The Commission believes that providing the public additional time to consider and comment on the matters outlined in the staff memorandum and submit comprehensive responses would benefit the Commission in its consideration of the final rules. Therefore, we are extending the comment period until April 28, 2014.

By the Commission.

Kevin M. O'Neill
Deputy Secretary

Date: March 28, 2014

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² Release No. 33-9244 (Jul. 26, 2011), 76 FR 47948.

³ Release No. 33-9552 (Feb. 25, 2014), 79 FR 11361.

⁴ See Memorandum from the Commission's Division of Corporation Finance (dated Feb. 25, 2014), which is available on the Commission's Internet Web site at <http://www.sec.gov/comments/s7-08-10/s70810.shtml>.

⁵ See letters from Ally Financial Inc. dated Mar. 14, 2014, Bank of America Corporation dated Mar. 18, 2014, CNH Industrial Capital America LLC dated Mar. 20, 2014, Ford Motor Credit Company LLC dated Mar. 10, 2014, Mortgage Bankers Association dated Mar. 14, 2014, Structured Finance Industry Group dated Mar. 10, 2014, Volvo Financial Services dated Mar. 25, 2014 and World Omni Financial Corp. dated Mar. 24, 2014. The public comments we received are available at <http://www.sec.gov/comments/s7-08-10/s70810.shtml>.